



Dava Kaitala
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January 20, 2008 ⁹

Kevin Larson
Superfund Division, Emergency Response and Removal North Branch
U.S. Environmental Protection Agency, Region 7
901 North 5th Street
Kansas City, Kansas 66101

Re: Beatrice Gas and Power Company
Former Manufactured Gas Plant Site
Beatrice, Gage County, Nebraska

Dear Mr. Larson:

This letter is in response to the Notice of Potential Liability, dated December 18, 2008, received by BNSF Railway ("BNSF") on December 22, 2008, signed by Ms. Celia Tapia, for the Former Manufactured Gas Plant Site at Beatrice, Gage County, Nebraska. This letter requests from BNSF a response indicating whether BNSF is willing to participate in the current response action at the site and whether BNSF Railway is willing "to negotiate a resolution of its liabilities in connection with the response."

BNSF is willing to discuss any potential liability and attempt to negotiate a resolution to this matter. However, nothing in this letter should be construed as an admission of any liability or of agreement with any findings and/or determinations contained in the Notice of Potential Liability. BNSF hereby reserves all rights, causes of action, defense and claims it may have with respect to any liability for environmental issues at the Site. Further, by this response, BNSF shall not be deemed to have waived or compromised any claims or causes of action which it may have against any party.

Very Respectfully,

Dava Kaitala
General Attorney

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